

HOUSE No. 2571

By Mr. Donato of Medford, petition of Paul J. Donato for legislation to provide for an income tax deduction for persons fifty-five years of age or older. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT PROVIDING FOR A CERTAIN INCOME TAX EXEMPTION.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Paragraph (b) of Part B of section 3 of chapter 62 of the
- 2 General Laws, as appearing in the 2002 Official Edition, is hereby
- 3 amended by adding the following subparagraph:—
- 4 (6) An amount equal to 25 per cent of fees paid for health
- 5 insurance by persons 55 years of age or older.